



# राजपत्र, हिमाचल प्रदेश

## हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शुक्रवार, 22 अप्रैल, 2022 / 02 वैशाख, 1944

हिमाचल प्रदेश सरकार

ENVIRONMENT, SCIENCE & TECHNOLOGY DEPARTMENT

NOTIFICATION

*Shimla-2, the 18th April, 2022*

**No. STE-F(1)-1/2019.**—In compliance to the order passed by the Hon'ble Supreme Court in the matter of *M.C. Mehta Versus Union of India & Ors. in Writ Petition(s) (Civil) No.*

13029/1985 and the order passed by Hon'ble National Green Tribunal, Principal Bench at Delhi on 28-03-2019 in the matter of Original Application No. 67/2019, the Governor, Himachal Pradesh is pleased to formulate the Fuel Policy for Industries in the State of Himachal Pradesh as per enclosed **Annexure-A** with immediate effect.

**By order**

PRABODH SAXENA, IAS  
Addl. Chief Secretary (Env. Sci., & Tech.).

Annexure-A

### **Fuel Policy for Industries in Himachal Pradesh**

#### **Introduction :**

Himachal Pradesh is one of the State of the Country which is characterized by an extreme landscape featuring several peaks and extensive river systems. Around 90% of the state's population lives in rural areas. Agriculture, Horticulture, Hydropower and Tourism are important constituents of the State's economy. The scope of industrialization in Himachal Pradesh is vast. Presently the industrialization in the State is confined within the major designated industrial areas viz. Baddi, Parwanoo, Kala Amb, Una, Kangra etc. One of the major concerns of the industrialization is air pollution which is being contributed in the atmosphere by usage of fuel in Furnaces/Boilers/D.G. Sets of the Industries which needs regulation. Section 19 (3) of the Air (Prevention and Control of Pollution) Act, 1981 empowers the State Government to prohibit the use of fuel which is likely to cause air pollution.

The Hon'ble Supreme Court in the matter titled as M.C. Mehta *Versus* Union of India & Ors. in Writ Petition (s) (Civil) No. 13029/1985 *vide* its order dated 17-11-2017, imposed ban on the use of pet-coke and furnace oil in industries in Northern Capital Region and requested all the State Governments and Union territories to consider similar measures. Subsequently, the Hon'ble Supreme Court passed various orders dated 13-12-2017, 05-02-2018, 26-07-2018 and 9-10-2018 and took on record the report of Central Pollution Control Board regarding use of Pet Coke to be allowed as Feed stock in calcined Petroleum Coke units.

Further, the Hon'ble National Green Tribunal in OA No. 67/2019 titled as Sumit Kumar *Versus* State of H.P. & Ors. with Amarjeet Kumar *Versus* Union of India & Ors., dated 28-03-2019 has accepted the report of the CPCB and directed CPCB to issue appropriate directions to the concerned States indicating corrective measures. Subsequently directions from CPCB under section-5 of EP Act, 1986 were received to formulate State Fuel Policy *w.r.t.* the use of Pet Coke and Furnace oil.

#### **Purpose of the Policy :**

- Prohibition or regulation of fuel and its use needs consideration on 'Precautionary' and 'Sustainable Development' principle, requirement of industrial units to switch over to alternatives and cleaner fuels. Therefore the industries shall have to switch over to alternatives and cleaner fuels.

- Cleaner Fuel in form of Biomass and combustible matter available in the State in abundance may be utilized to achieve the mandate of Air Act, 1981 and EP Act, 1986 for the prevention, control and abatement of pollution.

### **Industrial areas in H.P.:**

There are about 44 notified Industrial Areas/Estates in the State of Himachal Pradesh with 9991 industries operational as per the data base (2017 report submitted in OA No.1038/2018 for comprehensive environment pollution index). Three areas in the State viz. Baddi, Parwanoo and Kala Amb fall under the classification of Severely Polluted Areas and seven towns of the State fall under the list of *Non-Attainment Cities/towns, where particulate matter concentrations continuously exceeded from 2011-15 as per NAAQS, 2009* which include namely **Baddi, Nalagarh, Parwanoo, Kala Amb, Paonta Sahib, Sunder Nagar and Damtal.**

The major concern of Pet Coke and Furnace Oil to be used as fuel in industry is high sulphur content, which leads to emission of SO<sub>2</sub> (Sulphur Dioxide) and NO<sub>2</sub> (Nitrogen Dioxide) in the atmosphere. The Average 5 years ambient air quality data for the parameters of SO<sub>2</sub> (Sulphur Dioxide) and NO<sub>2</sub> (Nitrogen Dioxide), indicate that these levels are well below the limits of National Ambient Air Quality Standards, 2009 prescribed by the Central Pollution Control Board. However, the Particulate Matter (PM<sub>10</sub>) concentration has increased beyond permissible limits in some of the areas.

### **POLICY ON THE USE OF FUEL:—**

#### **PET COKE :**

The Pet Coke is a final carbon-rich solid material, which is derived from oil refining and is one type of the group of fuels referred to as cokes. This coke can either be fuel grade (high in sulphur and metals) or anode grade (low in sulphur and metals). Pet-Coke is over 80% Carbon and emits 5% to 10% more Carbon Dioxide (CO<sub>2</sub>) than Coal on a per unit-of-energy basis when, it is burnt.

#### **USAGE OF PET COKE :**

- **Cement industries:** shall be allowed to use pet coke as a feedstock if they meet at least 1% of the their total annual fuel consumption from Biomass and other combustible matter in view of State Government decision taken on 2-08-2019. All the Cement industries using pet coke as feed stock shall share the monthly record of use of pet coke with 100 % Sulphur absorption in the process, with the State Board on Monthly basis.
- **Lime kilns, Calcium Carbide and Gasification Plants:** shall be allowed to use Pet coke as feedstock with a condition that all the record of the use of pet coke with 100 % Sulphur absorption in the process shall be shared with the H.P. State Pollution Control Board on Monthly basis.
- Industries with **boiler upto 20 Tons per hour Capacity or less**, shall be allowed to use pet coke as fuel with condition that the unit shall install system for 90 % reduction of SO<sub>2</sub> (Sulphur Dioxide) emissions.
- Industries with **boiler of more than 20 Tons per hour Capacity**, shall be allowed to use pet coke as fuel with condition that the unit shall install system for 90 % reduction of SO<sub>2</sub> emissions alongwith continuous online emission monitoring system.

- For those **units having furnaces** including Brick Kilns based upon Pet-Coke as a fuel may be allowed with a condition that Unit(s) shall install the system for 90% reduction of SO<sub>2</sub> emission and shall install the continuous online emission monitoring system. Industries using pet coke as fuel in thermic fluid heater shall install the system for 90% reduction of SO<sub>2</sub> emission.

For all other Industrial operations which shall not be able to comply with the points as mentioned above shall have to shift from pet coke to alternate fuel/cleaner fuel as per the following timelines in **Table-1** below:

**Table-1**

Category		Timeline w.e.f. date of Notification
Unit(s) irrespective of category falling in Critical Polluted Area (CPAs)/ Severely Polluted Areas (SPAs) based on the Comprehensive Environmental Pollution Index (CEPI) developed by CPCB.		One year
Rest of Areas in H.P.	Red Category	Two Years
	Orange Category	Three Years
	Green Category	

#### **FURNACE OIL (FO) :**

Furnace oil is a fuel oil which is dark and viscous. It is a residual fuel oil which is obtained by blending residual products from various refining processes with suitable diluent usually middle distillates to obtain the required fuel oil grades. For direct burning, furnace oil is viscous as well as not suitable for complete combustion. FO is a complex mixture of hydrocarbons.

#### **PROHIBITION ON THE USE OF FURNACE OIL :**

Use of furnace oil **shall be prohibited** after the time line as given in Table-1. The units which are using FO as fuel **shall shift to HSD** or any other cleaner fuel. The generator sets are allowed to use FO as fuel with the condition that they shall produce EPA compliance certificate with respect to specified emissions standards of D.G. sets.

#### **PROHIBITION ON THE USE OF TYRE PYROLYSIS OIL AND LDO :**

The Tyre Pyrolysis Oil, LSHS and LDO shall not be used as fuel in the State of H.P. for any activity/process manufacturing activity.

#### **OPTIONAL CLEANER FUEL :**

In replacement of Pet Coke, Furnace oil, Tyre Pyrolysis Oil and LDO as industrial fuels, the following fuels will be allowed for industries/Restaurants/Dhabas/Hotels/Canteens, subject to the conditions as imposed from time to time:—

- Liquefied Petroleum Gas (LPG)
- Liquefied Natural Gas (LNG)

- iii. Piped Natural Gas (PNG) or CNG
- iv. High Speed Diesel (HSD)
- v. Bio Gas
- vi. Bio-fuel (Bio-Ethanol etc.)
- vii. Refuse Derived Fuel (RDF)
- vii. Biomass
- ix. Any other cleaner fuel with prior approval from the State Board.

**The following terms and conditions shall be followed:**

- (i) Cement Industries in the State of H.P. using Pet Coke as feed stock shall comply with State Government's decision of dated 2nd August, 2019 regarding Mandatory replacement of 1% total annual conventional fuel by Biomass (Pine needles, Lantana etc.) and other combustible matter (RDF). These Cement units shall mandatorily, share the data of their usage of pet coke alongwith the replaced fuel with the State Board at the end of every month through OCMMS portal.
- (ii) In no case Furnace Oil as fuel shall be allowed as per timeline mentioned at **Table No. 1** w.e.f. date of notification, which implies that all existing units shall only use the fuels as per the timeline mentioned at **Table No. 1** and **either change the fuel** or else shall close down the production, further Under construction/up-coming units shall have to follow this draft fuel policy.
- (iii) Tyre/pyrolysis oil and LDO/LSHS shall not be used as a fuel in the state of H.P. for any activity/process/manufacturing/Industries.
- (iv) In case of any non-compliance, the Competent Authority shall have the discretion to close down the industry without any further notice.
- (v) Industrial units using Pet-Coke as fuel may also have option to switch over to cleaner fuels by altering their plant & machinery as per requirement along with necessary modification in pollution control devices to comply with the standard as prescribed in EPA Rules, 1986.
- (vi) This Fuel Policy shall be subject to any direction/notification/modification/ guidelines issued/to be issued by the Supreme Court/National Green Tribunal/ any Court of Law/ Central Govt./ State Govt./ CPCB/ SPCB at any subsequent stage.
- (vii) In case of any non-compliance, the Competent Authority shall have the discretion to close down the industry without any further notice.
- (viii) The time period for the transition to an approved replacement fuel shall start from the date of the publication of the Policy.
- (ix) The State Government will review the implementation status of fuel policy every year.

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**INDUSTRIES DEPARTMENT**

**NOTIFICATION**

*Shimla-2, the 20th April, 2022*

**No. Ind.-A(F)2-1/2018-I.**—In partial modification to this Department's Notification No. Ind.-A(F)2-1/2018-Loose dated 23rd February, 2019, amended from time to time, the Governor of

Himachal Pradesh is pleased to further amend the Clause-5(a), ANNEXURE-I and to add new Clause-3 (xv) in the Scheme “Mukhya Mantri Swavlamban Yojna, 2019” as under:—

	<b>Amendments/Addition</b>
<b>Clause-3(xv)</b>	“Women led enterprises” means enterprises run by women entrepreneurs as proprietors. In case of Corporate/Legal entities like Companies/LLP’s/ Partnership Firms wherein 100% equity is held by Eligible Bonafide Himachali women.
<b>Clause-5(a)</b>	<p>Investment Subsidy @ 25% of investment upto a maximum investment ceiling of Rs. 60 lakh in plant &amp; machinery (or equipments) with total project cost not exceeding Rs. 100 lakh (including Working Capital). Investment subsidy limit would be 30% to Scheduled Caste, Scheduled Tribe and 35% to all women led enterprises &amp; Divyangjan beneficiaries as defined in this Scheme. The eligible components for subsidy be as follows:—</p> <p>(i) For Manufacturing Sector:</p> <p style="padding-left: 40px;">Investment in plant &amp; machinery &amp; technical civil works.</p> <p>(ii) For Service Sector:</p> <p style="padding-left: 40px;">The plant &amp; machinery includes cost of construction of building and all other durable physical assets basic for running of that particular service industry but exclude cost of land and consumables, disposables or any other item charged to revenue.</p>
<b>Annexure-I</b>	(b) Small Goods Carrier self driven costing upto Rs.10 lakhs (ex-showroom price) including mechanized farm equipments, combines and harvesters used for farming (excluding tractors).
<b>Annexure-I</b>	<p><b>87.Unnat Dairy Vikas Project.</b>—A unit of minimum 03 cows/buffalos in tribal areas of the State and minimum 05 cows/ buffalos elsewhere in the State:—</p> <p>Components to be covered under this activity are as follows:</p> <ol style="list-style-type: none"> <li>1. Purchase of animals, Construction of Shed, Cost of equipment (milking pails, chains etc.), Chaff cutter, mobile tilling, power machine, Silage making machine, Shed for installation of machinery, Harvester, Shed for storage of material, Plastic drums/plastic bags, construction of Dairy marketing parlour, purchase of dairy processing equipments for manufacture of milk products.</li> </ol>

These amended provisions shall come into force with immediate effect and shall be applicable for the applicant who apply under the Scheme on or after the date of this notification. Units which have already availed benefits under Clause-5 (a) of previous notifications of this Scheme, is hereby also regularized.

By order,  
R.D. DHIMAN,  
Additional Chief Secretary (Inds.).

**OFFICE OF THE EXECUTIVE OFFICER, MUNICIPAL COUNCIL SUNDERNAGAR,  
DISTT. MANDI (H.P.)**

**MUNICIPAL COUNCIL SUNDERNAGAR  
(PROPERTY TAXATION) BYE-LAWS-2022**

*Dated, the 19th April, 2022*

**No.M.C.SNR/2022-1898.**—The following Bye-laws made by Municipal Council Sundernagar, for regulating the property taxation in exercise of the powers conferred by Sections 202 and 217 of the Himachal Pradesh Municipal Act, 1994 (Act No. 13 of 1994) having been confirmed by state enforcement, as required under section 217 of the aforesaid Acts are hereby published for general information.

Whereas, the objection & suggestion received within the stipulated period have considered and decided by the Municipal Council Sundernagar.

Municipal Council Sundernagar invited objection & suggestion before 16 April, 2022 but Municipal Council Sundernagar not received any objection & suggestion.

Now, therefore, in exercise of the power conferred by Clause (A) of Section 217 and Section 217 read with Clause (d) of Section 65 of the Himachal Pradesh Municipal Act, 1994 (Act No. 13 of 1994), the final Municipal Council Sundernagar (Property Taxation Bye-Laws-2022) are hereby notified and published in e-Rajpatra H.P. for information of General Public as follows, namely:—

**1. Short title and commencement.**—(i) These Bye-laws may be called the Municipal Council Sundernagar (Property Taxation) Bye-laws-2022.

(ii) These Bye-laws shall come into force from the date of publication of its notification in the e-Rajpatra of Himachal Pradesh.

**2. Definitions.**—(1) In these Bye-laws unless the context otherwise requires,—

- (i) “Act” means the Himachal Pradesh Municipal Act, 1994 (Act No. 13 of 1994) read with its amendments carried out *vide* H.P. Municipal (Amendment) Act, 2016 and *vide* H.P. Municipal (Amendment) Act, 2020;
- (ii) “Appellate Authority” means an authority prescribed under Section 90 of H.P. Municipal Act, 1994;
- (iii) “Assessment List” means the list of all units of the lands and buildings assessable to property tax under the provisions of H.P. Municipal Act, 1994;
- (iv) “Assessment year” means the year commencing from the first day of April to 31st of March of succeeding year;
- (v) “Bye-laws” means the Municipality (Property Taxation) Bye-laws-2021 made under the Act as notified in the official gazette;
- (vi) “Municipality” means as defined in Section 2 (24) of the Act;
- (vii) “Section” means a Sections of the Act;
- (viii) ‘Ratable Value’ as defined in Section 2 Clause (33-a) of the Act and procedure prescribed under these Bye-laws;
- (ix) “Unit” means a specific portion of the land and building in use and occupation of the owner(s) or occupier(s) including vacant land and build up portion of the building. This will not include setbacks area of building, agricultural lands and land in notified green belt as notified under the interim development plan of Sundernagar area;

- (x) "Unit area" means area of a unit in square meters;
- (xi) "Unit area tax" means property tax on unit(s) of lands & buildings which shall be charged per annum between one percent to twenty five percent as may be determined on the basis of ratable value of unit(s) of lands & buildings by the Municipality from time to time. All other words and expressions used herein but not defined shall have the same meaning respectively as assigned to them in the Act.

**3. Assessment list what to contain.**—The Executive Officer shall keep a book to be called the "Assessment List" in which the following shall be entered in Form-A appended to these Bye-laws:—

- (a) A list of all units of the lands and buildings located within the jurisdiction of Municipality Sundernagar, distinguishing each either by name or number and containing such particulars regarding the location or nature of each, which shall be sufficient for identification thereof;
- (b) The rateable value of each unit of the lands and buildings;
- (c) The name of the person primarily liable for payment of property tax and ratable value as well as property tax demand on his/her unit of land or building;
- (d) If any such unit of a land or a building is not liable to be assessed to the property tax, the reason for such non-liability; and
- (e) Other details; if any, as the Executive Officer may from time to time, think fit.

*Explanation.*— (i) For the purpose of clause (b) the ratable value of the unit(s) of the land will be the ratable value of the unit(s) of the land and in the case of unit(s) of the building, the rateable value will include the ratable value of the land and the unit(s) of the building erected thereon.

- (ii) For the purpose of charging property tax on a unit of land, the unit of land shall be treated as "land" till the completion plan of building is sanctioned by Municipality Sundernagar or by other competent authority of the State Government and such construction is put to use on the spot whichever occurs first. Accordingly, property tax shall be continued to be charged on the ratable value of the unit of land till such time treating it as "land".

**4. Form of Assessment list.**—The assessment list shall be kept in the Form-A hereto. The Executive Officer may order to add, omit, amend or alter any of the columns of the proforma of the assessment list as and when required.

**5. Procedure where name of person primarily liable for property tax cannot be ascertained.**—If the name of the person primarily liable for the payment of property tax in respect of any unit of any land or building cannot be ascertained, it shall be sufficient to designate him in the assessment list, property tax bill and in any notice which may be necessary to serve upon the said person under the Act, as "the holder" of such unit of land or building without further description.

**6. Inspection of assessment list.**—If assessment list has been completed, the Executive Officer shall give public notice thereof mentioning therein the place where assessment list or copy thereof may be inspected and every person claiming to be the owner or lessee or occupier of any unit(s) of any land or building included in the assessment list and any authorized agent of such person shall be at liberty to inspect the list and to file written objection within 30 days from the date of publication of such public notice in the local newspaper(s).

**7. Register of objections.**—(1) The Executive Officer shall keep a register of objections in which all objections received under sub-section (2) of section 74 and sub-section (2) of section 76 shall be entered. The register shall contain:—



- (i) The name or number of the land or building in respect of which objection is received;
- (ii) Name of the person primarily liable for the payment of property tax;
- (iii) Name of the objector;
- (iv) The ratable value finally fixed after enquiry and investigation of the objection by the committee constituted in this behalf;
- (v) The date from which the ratable value finally fixed has to come into force; and
- (vi) Such other details as the Executive Officer may from time to time, think fit;

**8. Amendment of assessment list under the provisions of Section 76 and investigation and disposal of objections against such amendments.**—(i) When any amendment is proposed to be made under the provisions of Section 76 such amendment will provisionally be made in the assessment list and the notice as required under the provision of sub-sections (1) & (3) of Section 76 shall be served on the person affected by the amendment after affording him the opportunity to file objection, if any, against the proposed amendment within 30 days from the date of receipt of such notice.

(ii) Objections shall be inquired into and investigated by the Committee constituted in this behalf under sub-section 1 of 75 of the Act, after affording opportunity of being heard to the objector.

(iii) The assessment list shall be finally amended in accordance with the decisions made by the said committee.

(iv) If no objection is received or if the same are received but not within the time limit specified in this behalf in the notice, the assessment list shall be finally amended by confirming the provisional amendment made in the assessment list. However, for special reasons to be recorded in writing, the committee constituted in this behalf may consider objections received after the expiry of the stipulated period.

(v) Property tax on the basis of the amended assessment list shall be due from the date specified in the assessment notice or from the date as may be decided by the Committee constituted in this behalf. Provided that payment of property tax on the basis of the assessment list, as existing before such an amendment will not be withheld on the ground that some amendment is to be made in the list.

**9. Payment of property taxes where to be made.**—Every person who is liable to pay any of the property tax shall pay the same at the Head Office of the Municipality or at such other place(s) and time as may be specified by the Executive Officer as the case may be. However, the payment of tax shall be made either by cash online or cheque or through Bank Draft drawn in favour of the Executive Officer (Municipal Council Sundernagar) payable at or through RTGS in the Bank Account of Municipal Council Sundernagar declared for the said purpose by the Executive Officer.

**10. Demand of property tax to be raised annually by issuing one single bill for one unit of a property.**—(i) Demand of property tax shall be raised annually by issuing a single property tax bill on Form-B annexed to these Bye-laws for each unit of a property. The service of bill shall be effected by hand through special messenger and in case owner or occupier upon whom the bill is to be served is living outside the municipal limits, the bill shall be issued by post under certificate of posting or by registered/ speed post. In case the owner or occupier avoids by hand service of the bill, service of the bill shall be effected by affixing the bill in presence of two witnesses on the unit of the property to which the bill relates.

(ii) In case the owner or occupier upon whom the property tax bill has been served fails to make payment of the property tax within the due date, the property tax shall be recovered by the Executive Officer /official authorized by him in this behalf by initiating appropriate process under the provisions of Section 86 of the Act:

Provided that nothing herein contained shall affect the liability of such person to any increased property tax to which he may be assessed on account of the said unit of property owning to a revision of the ratable value.

(iii) The tax for the ensuring year shall be paid either in lump-sum within 30 days at the beginning of the financial year *i.e.* upto 30th April or in two half yearly installments. The first installment to be paid by 30th April and second installment by 30th October every year.

**11. Service of property tax bills and demand notices in respect of un-partitioned unit of property.**—If an un-partitioned unit of a property is owned by more than one person, service of bill(s) and notice(s) of demand on any one co-owner shall be treated as service on all the owners.

**12. Demand and collection registers.**—(i) A register of demand & collection of property tax in Form-F appended to these Bye-laws shall be maintained showing therein the figures of property tax demand, collection, rebate, remission adjustment, arrears, excess recoveries and such other particulars in relation to each unit of the property. This register will be kept either in the shape of hard copy or in the shape of soft copy or in both as the Executive Officer, as the case may be think fit.

(ii) The register may, if any the Executive Officer, as the case may be thinks fit be made in separate parts or volumes for such purposes and with such several designations as the Executive Officer as the case may be determine.

(iii) The separate Register shall be maintained for recording information regarding detail of arrears for the previous years.

**13. Circumstances not considered as vacancy of property—For the purpose of section 81 and 84 of Himachal Pradesh Municipal Act, 1994.**—(i) A unit of building or of a tenement reserved by the owner for his own occupation shall be deemed to be occupied, whether it is actually occupied by the owner or not;

(ii) Any unit of building or of a tenement used or intended to be used for the purpose of any industry which is seasonal in character shall not be deemed to be vacant merely on account of its being unoccupied and unproductive of rent during such period or periods of the year in which seasonal operations are normally suspended;

**14. Remission/refund not claimable unless notice of vacancy is given to the Executive Officer, as the case may be every year.**—When a vacancy continues from one year into the subsequent year, no refund or remission of any property tax shall be claimable from the Executive Officer as the case may be on an account of such continued vacancy unless notice thereof is given to the Executive Officer within 60 days from the commencement of the next financial year.

**15. Inspection by Municipal Staff of the vacant unit of the property.**—If any owner or occupier does not allow or facilitate the inspection by the authorized Municipality staff of any unit of the property claimed by him to be vacant, the Executive Officer as the case may be refuse to treat such unit of building or tenement, as the case may be, as vacant till the day such inspection is made, and the vacancy of the unit of property verified.

**16. Copies of property tax bill(s).**—The Executive Officer as the case may be, on a request in writing from the owner of any unit of land or building or any other person primarily liable to pay property tax in respect thereof, give a copy or copies of any bill/bills for any property tax on payment of such fee as may be fixed by the Executive Officer as the case may be, from time to time.

**17. Notice on transfer of title.**—The notice regarding transfer of title of any unit of any property require to be given under Section 83 shall be either in Form-“C” or Form-“D” annexed to these Bye-laws, as the case may be, and shall state clearly and correctly all the particulars required in the said Form(s).

**18. Property tax to be paid upto date.**—No such notice as contained in Bye-laws 17 shall be deemed to be validly given unless the property tax due upto the date of transfer of title of the unit of property is paid in full.

**19. Filing of return by owner(s)/occupier(s).**—The Executive Officer as the case may be require any owner or occupier of a unit of land or building or of any portion thereof to furnish information or a written return in Form-“E” appended to these Bye-laws. Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of owner or occupier knowledge or belief, within a period of thirty days from the service of such requisition upon him/her.

**20. Penalty for non-submission of return.**—Whosoever omits to comply with any requisition under 19 of this Bye-law 19 of these bye-laws or fails to give true information or to make a true return to the best of his knowledge or belief, shall in addition to any penalty under Section 82 of the Act, be precluded from objecting to any assessment made by the Executive Officer, as the case may be in respect of such unit of the lands or building of which he is the owner or occupier.

**21. Inspection of tax record.**—Every owner, lessee or occupier of a unit of land/ building or authorized agent of any such person may, with the permission in writing of the Executive Officer as the case may be or any officer/official authorized by him in this behalf inspect the tax record relating to the unit of the land/building of which is owner, lessee, agent or occupier free of charge during the office hours.

**22. Location factor, characteristic and its value.**—For the purpose of clause (33-a) (c) of Section 2 of the Act, the location factor, characteristic and its values shall be as under:—

(i) Tentative Zoning of Sundernagar town proposed as follows:—

Zone 1.—One may include the following area Ward.No 1(Haripur), Ward. No 4. Ward No. 3 (Pungh, Rashmain ) Ward No. 5, Ward No. 7(Khariri, Ropa), Ward No. 8 (Bhojpur, Ropa), Ward No. 10 (Changar, Chugaan, Handetti), War .No. 9 , 11, 12, 13 (East colony).

(If not set any area default zone1)

Zone 2.—One may include following area Ward No. 2 (Khanokhri, Ghara).

Zone 3.—One may include the following area Ward No. 1 (Bari, Kulwara, Lingari, Siharal, Kotlu), Ward No. 2 (Bhechhana, Baned), Ward No. 3 (Thather, Temroh, Chakara), Ward No. 6 , Ward No. 8 (Ambedkar Nagar), Ward No. 10 (Lower Ropa) Ward No. 13 (Tunahi).

- (ii) Number of Zones:- The entire municipal area is proposed to be divided into three zones *i.e.* zone -1, zone-2, zone-3. Factors and proposed value of each factor. There are five factors which are relevant for determination of ratable value of lands & buildings. These factors and proposed value of each factors per sq. meter shall be as under:—

(1) Location factor(F-1):

**23. Structural factor/ characteristics and its value.**—For the clause (33-a) (c) of Section 2 of the Act, building shall be classified as pucca, semi-pucca and kutcha in the following manner:—

Annual value of building (covered area) is calculated by using the following formula :

Total Area .....x(f1 )x(f2 )x(f3 )x(f4 )x(f5 )=.....

Less 10% repairs and maintenance =.....x tax rate 9  
%=.....

- (i) For Pucca-building, value per sq. mtr. =3  
(ii) For semi-pucca building, value per sq. mtr. = 2  
(iii) For kutcha building, value per sq. mtr. = 1.5

Location (Zone) No.	Value per sq. mtr.
Zone 1	3
Zone 2	2.5
Zone 3	1.5

**24. Age factor and age-wise grouping and value of the buildings.**—For the clause (33-a) (c) of Section 2 of the Act, all the buildings shall be grouped age-wise having factor value as mentioned against each age group:—

Group	Building Age	Factor value
A	Before 1947	1.5
B	Above 1947 to 1980	2
C	Above 1980 to 2001	3
D	Above 2001 to till date	3.5

**25. Occupancy factor/characteristics and its value.**—The occupancy factor and its value shall be as under for the purpose of clause (c) *ibid*:—

- (i) Value for residential occupancy:

(a) Value for self residential	(b) Value for let out residential
2	2.5

- (ii) Value per sq. mtr. for non-residential occupancy:

A	B	C	D	E
Hotels above built-up area of 2000 Sq. mtr., MNC Show Rooms and Restaurant.	Hotel having built-up area between 1000 to 2000 Sq. mtr. and Show Room above 1000	Other Hotels, Bars, Restaurant, Banks, ATMs, Show Rooms, Call Centre, Marriage Hall, Travel Agency, Mobile	Shops, School, Colleges, Educational Institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House.	Gowdowns, Dhabas, Stall and Other types of properties not covered under (A to D).

	Sq. Mtr.	Towers, Coaching.		
3.5	3.5	3.5	3.5	3.5

**26. Use factor/ characteristic and its value.**—For the purpose of Clause (33-a) of Section- 2 of the Act, the value of use factor/characteristic of the unit(s) of the lands & buildings for the purpose of Clause (33-a) *ibid* shall be as under:—

Residential	Non- Residential
2.5	3.5

**27. Method of calculation of ratable value and rate of property tax on the net ratable value of the lands and buildings shall be as under:—**

Zone1	Zone 2	Zone3
For residential properties @ 9% of RV (ratable value).	For residential properties @ 9% of RV (ratable value).	For residential properties @ 9% of RV (ratable value).
For non-residential properties @ 9% of RV (ratable value).	For non- residential properties @ 9% of RV (ratable value).	For non-residential properties @ 9% of RV (ratable value).

**28. Penalty.**—If a person liable for payment of Property Tax does not pay the same till the due date of tax bill, a person shall be liable for payment of interest as per section 86 & 87 of the Act beside initiation of recovery proceeding as per the provision of Section 89 of the Act. Further, whosoever contravenes any of the clauses of these Bye-Laws shall be, in addition to the penalties as provided under the act, liable for disconnection of water, electricity and other civic amenities and the Executive Officer, as the case may be request the competent authority to withdraw registration/recognition, if any granted, in his/their favour.

**29. Repeal and savings.**—The scheme, regulation or Bye-laws, if any hereto for relating to the mode of levy, calculation and assessment of property tax is hereby repealed. Anything done or any action taken under the said scheme, regulation or Bye-laws if any shall be deemed to have been done or taken under the provisions of these bye-laws.

Sd/-  
Executive Officer,  
Municipal Council Sundernagar.

### HOUSE TAX SURVEY SHEET

FORM-A  
(See Bye-Laws-4)

सुर्वेक्षक.....सुर्वे दिनांक.....उत्तरदाता का नाम.....शहरी  
निकाय का नाम.....मानचित्र शीत सं०.....मानचित्र पर भवन  
क्रमांक.....पुराना खाता सं०.....

## भवन का विस्तृत विवरण

1. भवन मालिक का नाम.....2. भवन का नाम व पता.....  
 3. दूरभाष.....4. शोचालस सं०.....5. बिजली कनेक्शन सं०.....  
 6. आधार सं०.....7. सीवरेज ब्यौरा.....8. वार्ड.....  
 9. भवन लोकेशन 10. भवन निर्माण वर्ष.....11. क्या भवन सरकारी है या नहीं.....  
 12. भवन की मंजिले.....13. भवन का प्रकार (कच्चा/पक्का/सेमी पक्का).....

### निर्मित भवन का आकार माप विवरण

मंजिल	भाग	लम्बाई	चौड़ाई	कुल क्षेत्रफल	उपयोग स्वयं/अन्य	उपयोगकर्ता का नाम	किराया	प्रयोजन आवासीय/व्यवसायिक	आवासीय प्रकार	गैर आवासीय प्रकार	अन्य विवरण
1.											
2.											
3.											
4.											

कृपया निम्न दस्तावेज नगर परिषद् कार्यालय को प्रस्तुत करें

1. भवन का नक्शा	4. रजिस्ट्री/जमाबंदी.....	सभी मंजिलों का कुल क्षेत्रफल:	ऊपर दी गई जानकारी पूरी तरह सही और पूर्ण है ! सर्वेक्षक द्वारा भरे गए फॉर्म की प्रति मैंने प्राप्त कर ली है	मैंने भवन की पूरी जानकारी ले ली है और एक प्रति उत्तरदाता को दे दी है!
2. किराया एग्रीमेंट	5.....			
3. भूमि का खसरा/परचा/ततीमा	6.....	.....वर्ग मीटर	उत्तरदाता के हस्ताक्षर	सर्वेक्षण सत्यापित द्वारा

**Municipal Council Sundernagar (Tax Department)**

(See Bye-Laws 10)

Property Tax Bill

**गृह कर बिल**

FORM -B

## कार्यालय नगर परिषद्, सुंदरनगर, हि. प्र.

.....  
 .....  
 .....

प्रिय महोदय /महोदया,

गृह कर निर्धारण नगर परिषद् के द्वारा आपके घर का गृह आकलन एक सुर्वेक्षण के द्वारा निम्न प्रकार से किया गया है :

नाम

भवन का पता

वार्ड

फोन नं °

पत्राचार हेतु पता

भवन का स्थान

बिल संख्या

UID

भवन की मंजिल	हिस्सा	उपयोग/प्रयोग	कुल क्षेत्रफल (Sq.M)	कुल देय कर	अधिभोग (Occupancy)	उपयोग (Use)

पिछला बिल

कुल देय कर

गृह कर की अवधि (जिसके लिए कर का आकलन किया गया है )

कर जमा करने की अंतिम तिथि

विलम्ब शुल्क 1% प्रति माह

नोट.-कृपया ध्यान दें ये बिल वर्ष 2022-2023 के लिए ही आंकलन किया गया है ! आप अपने बिल का भुगतान ऑनलाइन भी कर सकते हैं कृपया गृहकर संबंधी अन्य सभी जानकारी के लिए <http://www.hppropertytax.org> देखें !

स्वच्छ सुंदरनगर स्वस्थ सुंदरनगर

कार्यकारी अधिकारी  
नगर परिषद् सुंदरनगर

**HOUSE TAX RECEIPT**(FORM G 8)  
No.RECEIPT  
Book No

(Rule IV-4)

(A Cheque for) the amount mentioned below has this day been received from.....Address.....  
..... on behalf of the Municipal Council Sundernagar and will credited to this account (on realization) :

Reference to Demand and Collection Register 1	Particulars of payment 2	Amount	
		Rs.	P.
		3	
	Total		

Date of Payment

Progressive daily total  
Column 1 and the daily total should be  
find in the carban copy retained for record.

*Signature of Officer issuing.***HOUSE TAX RECEIPT****Computer Generated Receipt**

**Municipal Council Sundernagar,  
Distt. Mandi, HP**

**Receipt. No :**

Property Tax for year 2022-2023

Bill No		Bill Amount	
Due date		Late Fee	
Date		Total Received	
UID		Mode Cash/Cheque No.	
Name		Balance Payable	
Address			
G8 No.			

Payment through cheque is subject to realization

Sign of Officer issuing Receipt

हस्ताक्षर रसीद जारी करने वाले ऑफिसर के



**Terms & Conditions**

1. The Municipality Treasury is open from 10.00 A.M. to 04.00 P.M. on all working days.
2. Cheques should be drawn in favour of Executive Officer, Municipal Council Sundernagar.
3. Out stations cheques should include the discount charged in such cheque(s).
4. If the payment of the tax is not made within the financial years in which the bill is issued an simple interest @ 1% per month shall be payable after one month of the close which the bill relates.
5. The notice of demand/recovery of property tax will not confer any right on the person paying the tax or anyone else to claim validation of unauthorized construction at a later date and the same is without any prejudice to the rights of the Sunder Nagar Municipality to take any legal action including that of demolition in respect of such unauthorized construction/structure.
6. In case any of your payments have not been adjusted, same can be adjusted/settled by producing original receipts given by Municipality Sunder Nagar.
7. In all correspondence, always mention No./date, name of house and demand No.
8. Bill generated be presented by Municipal Council Sundernagar Office.

FORM-C  
(See Bye-Law 17)

**Form of notice of Transfer to be given which has taken place by way of instrument**

To

The Executive Officer,  
Municipal Council Sundernagar.

I \_\_\_\_\_ s/o \_\_\_\_\_,r/o

hereby give notice as required by Section 83 of the H.P. Municipal Act, 1994 of the following transfer of property:

**Description of Property**

Name & address of person whose title has been transferred	Name & address of person to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID No. of old assesses	Remarks
1	2	3	4	5	6

Date \_\_\_\_\_

Name of Owner/Occupier \_\_\_\_\_

Address \_\_\_\_\_

Mob.No. \_\_\_\_\_

FORM-D  
(See Bye-Law 17)

**Form of notice of Transfer to be given which has taken place otherwise than by instrument**

To

The Executive Officer,  
Municipal Council Sundernagar.

I \_\_\_\_\_ s/o \_\_\_\_\_, r/o \_\_\_\_\_ hereby  
give notice as required by section 83 of the H.P. Municipal Act, 1994 of the following transfer of  
property:—

**Description of Property**

Name & address of person whose title has been transferred	Name of legal heir/successor to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID No. of old assesses	Remarks
1	2	3	4	5	6

Date \_\_\_\_\_

Name of Owner/Occupier.....

Address .....

.....

Mob.No.....

FORM-E

(Tax liability form under Section 82 read with Section 86 of the Himachal Pradesh  
Municipal Act, 1994)  
(See Bye-Law 19)

To

The Executive Officer,  
Municipal Council Sundernagar.

**Subject.**—Filling of return for assessment of properties for Municipal Taxes.

Sir/Madam,

I am submitting the details of property known as.....I.D. No.....  
Ward No.....Zone.....as under:—

Sl. No.	Unit	Area	Factors Location zone	Type of building	Year of construction	Occupation	Uses	Total ratable Value	Maintenance & Repair Rebate @10% under clause (33-a) of Section 2 of the H.P. Municipal Act, 1994	Net ratable value	Remarks
			F1	F2	F3	F4	F5	F1 to F5 (Multiply)			
1.	(a) Residential	3				2	2.5				
	(b) Let out Residential	3				2.5					
2.	Non Residential/ Commercial	3				2.5	3.5				
	(a) Hotel above built up area of 2000 sq.m., MNC Show rooms and Restaurants	3				2.5	3.5				
	(b) Hotel having built up area between 1000 to 2000 sqm. and show room above 1000 sq. m.	3				2.5	3.5				
	(c) Other Hotels, Bars, Restaurant, Banks, ATMs, Show Rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre	3				2.5	3.5				
	(d) Shops, Schools, Colleges, Educational Institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House.	3				2.5	3.5				
	(e) Godowns, Dhaba, Stall and Other Types of Properties not covered Under (a to d)	3				2.5	3.5				

I hereby declare that the information furnished above is correct to the best of my knowledge and proper belief and nothing has been concealed there from.

Date.....

Yours faithfully,

(Signature)  
Owner/Agent/Occupier.

Name in block letters.....  
Address.....  
Mob. No.....

Verification of the  
Assistant Tax Superintendent.

Verification of the  
Executive Officer.

Location factor/characteristic and its value :

- (i) Number of Zones.— Municipal area has been divided into three zone *i.e.* Zone-1 & Zone 2 & Zone-3.

- (1) Location factor (F-1) Zone-1, Zone-2 & Zone-3.

Structural factor, characteristics and its values (F2):—

- (i) For Pucca-building value per sq. mtr. = 3  
 (ii) For semi-pucca building, value per sq. mtr = 2  
 (iii) For kutcha building, value per sq. mtr = 1.5

Age factor and age-wise grouping and value of the Buildings (F3):—

Group		Factor Value
Zone-1	Before 1947	1.5
Zone-2	1947 to 1980	2
Zone-3	1980 to 2001	3
	2001 to till date	3.5

Occupancy factor/characteristics and its value (F4):—

- (i) Value for residential occupancy:

(a) Value for self residential	(b) Value for let out residential
2	2.5

- (ii) Value per sq. mtr. for non- residential occupancy:

A	B	C	D	E
Hotel above built up area of 2000 sqm., MNC Show Rooms and Restaurants	Hotel having built up area between 1000 to 2000 sqm. and show room above 1000 sq m.	Other Hotels, Bars, Restaurant, Banks, ATMs, Show Rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre	Shops, Schools, Colleges, Educational Institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House.	Godowns, Dhaba, Stall and Other Types of Properties not covered Under (A to D)
3.5	3.5	3.5	3.5	3.5

Use factor/characteristics and its value (F5):—

The value of use factor /characteristics of the unit(s) of the buildings for the purpose of clause (c) *ibid* shall be as under:—

Residential	Non- Residential
2.5	3.5



पिता की मृत्यु दिनांक 07-07-1980 को हुई है परन्तु एम0 सी0 धर्मशाला/ग्राम पंचायत में मृत्यु पंजीकृत न है अतः इसे पंजीकृत किये जाने के आदेश दिये जायें। इस नोटिस के द्वारा समस्त जनता को तथा सम्बन्धित सम्बन्धियों को सूचित किया जाता है कि यदि किसी को Gorkhu Ram s/o Shankar की मृत्यु को पंजीकृत किये जाने बारे कोई एतराज हो तो वह अपना एतराज हमारी अदालत में दिनांक 25-04-2022 को असालतन या वकालतन हाजिर होकर पेश कर सकता है अन्यथा मुताबिक शपथ पत्र मृत्यु तिथि 07-07-1980 पंजीकृत किये जाने बारे आदेश पारित कर दिये जायेंगे।

आज दिनांक 06-04-2022 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

हस्ताक्षरित/—  
कार्यकारी दण्डाधिकारी धर्मशाला,  
तहसील धर्मशाला, जिला कांगड़ा (हि0 प्र0)।

ब अदालत सहायक समाहर्ता द्वितीय श्रेणी एवं कार्यकारी दण्डाधिकारी धर्मशाला, तहसील धर्मशाला,  
जिला कांगड़ा (हि0 प्र0)

मुकदमा नं0 /NT/22

Passang w/o Tsewang Namgyal, r/o Tipa road Bhagsunath, P.O. Meclodganj, Tehsil Dharamshala, District Kangra (H.P.).

बनाम

आम जनता

विषय:—प्रार्थना-पत्र जेर धारा 13(3) हिमाचल प्रदेश पंजीकरण अधिनियम, 1969.

Passang w/o Tsewang Namgyal, r/o Tipa road Bhagsunath, P.O. Meclodganj, Tehsil Dharamshala, District Kangra (H.P.) ने इस अदालत में शपथ पत्र सहित मुकदमा दायर किया है कि मेरे बेटे का जन्म दिनांक 06-09-1980 को हुआ है परन्तु एम0 सी0 धर्मशाला/ग्राम पंचायत में जन्म पंजीकृत न है अतः इसे पंजीकृत किये जाने के आदेश दिये जायें। इस नोटिस के द्वारा समस्त जनता को तथा सम्बन्धित सम्बन्धियों को सूचित किया जाता है कि यदि किसी को Tenzin Lhaktok s/o Tsewang Namgyal के जन्म को पंजीकृत किये जाने बारे कोई एतराज हो तो वह अपना एतराज हमारी अदालत में दिनांक 24-05-2022 को असालतन या वकालतन हाजिर होकर पेश कर सकता है अन्यथा मुताबिक शपथ पत्र जन्म तिथि 06-09-1980 पंजीकृत किये जाने बारे आदेश पारित कर दिये जायेंगे।

आज दिनांक 12-04-2022 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

हस्ताक्षरित/—  
कार्यकारी दण्डाधिकारी धर्मशाला,  
तहसील धर्मशाला, जिला कांगड़ा (हि0 प्र0)।

ब अदालत सहायक समाहर्ता द्वितीय श्रेणी, तहसील बालीचौकी, जिला मण्डी (हि0 प्र0)

मिसल नम्बर : 03/2022

श्री कौल सिंह पुत्र श्री लेद राम, निवासी झमाच, डाकघर खलवाहण, तहसील बालीचौकी, जिला मण्डी (हि0 प्र0)।

बनाम

आम जनता

विषय.—राजस्व रिकार्ड में नाम दुरुस्ती बारे आवेदन पत्र ।

श्री कौल सिंह पुत्र श्री लेद राम, निवासी झमाच, डाकघर खलवाहण, तहसील बालीचौकी, जिला मण्डी (हि0 प्र0) ने एक आवेदन पत्र मय शपथ पत्र इस आशय के साथ गुजारा है कि आवेदक का नाम प्रत्येक रिकार्ड में कौल सिंह दर्ज है, लेकिन भू-राजस्व महाल डीडर में कौल राम दर्ज है। जिसको मैं दुरुस्त करके कौल सिंह दर्ज करवाना चाहता हूं। आवेदक के पिता का नाम प्रत्येक रिकार्ड में लेद राम दर्ज है, जबकि राजस्व रिकार्ड में लोदी राम दर्ज है, जिसे भी मैं दुरुस्त करके लेद राम करवाना चाहता हूं।

अतः इस इशतहार द्वारा सर्वसाधारण जनता व हितबद्ध व्यक्तियों को सूचित किया जाता है कि उपरोक्त नाम को दुरुस्त करने बारे किसी भी व्यक्ति को कोई आपत्ति हो तो वह दिनांक 30-04-2022 को या इससे पूर्व अधोहस्ताक्षरी के समक्ष असालतन या वकालतन उपस्थित होकर अपनी आपत्ति दर्ज कर सकता है। इसके पश्चात् कोई भी एतराज काबिले समायत नहीं होगा तथा आवेदन पत्र पर नियमानुसार कार्यवाही अमल में लाई जाएगी।

आज दिनांक 06-04-2022 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी हुआ।

मोहर।

हस्ताक्षरित /—  
सहायक समाहर्ता द्वितीय श्रेणी,  
तहसील बालीचौकी, जिला मण्डी (हि0 प्र0)।

ब अदालत सहायक समाहर्ता द्वितीय श्रेणी, तहसील बालीचौकी, जिला मण्डी (हि0 प्र0)

मिसल नम्बर : 04 / 2022

श्री श्याम लाल पुत्र श्री पोशू, निवासी गांव झमाच, डाकघर खलवाहण, तहसील बालीचौकी, जिला मण्डी (हि0 प्र0)।

बनाम

आम जनता

विषय.—राजस्व रिकार्ड में नाम दुरुस्ती बारे आवेदन पत्र ।

श्री श्याम लाल पुत्र श्री पोशू, निवासी गांव झमाच, डाकघर खलवाहण, तहसील बालीचौकी, जिला मण्डी (हि0 प्र0) ने एक आवेदन पत्र मय शपथ पत्र इस आशय के साथ गुजारा है कि मेरा नाम प्रत्येक कागजात में श्याम सिंह ही दर्ज है, लेकिन राजस्व विभाग के रिकार्ड महाल डीडर व पकवाणा में श्याम सिंह दर्ज हो गया है। जिसको मैं दुरुस्त करके श्याम सिंह दर्ज के बजाये श्याम लाल ही दर्ज करवाना चाहता हूं।

अतः इस इशतहार द्वारा सर्वसाधारण जनता व हितबद्ध व्यक्तियों को सूचित किया जाता है कि उपरोक्त नाम को दुरुस्त करने बारे किसी भी व्यक्ति को कोई आपत्ति हो तो वह दिनांक 30-04-2022 को या इससे पूर्व अधोहस्ताक्षरी के समक्ष असालतन या वकालतन उपस्थित होकर अपनी आपत्ति दर्ज कर सकता है। इसके पश्चात् कोई भी एतराज काबिले समायत नहीं होगा तथा आवेदन पत्र पर नियमानुसार कार्यवाही अमल में लाई जाएगी।

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आज दिनांक 06-06-2022 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी हुआ।

मोहर।

हस्ताक्षरित/—  
सहायक समाहर्ता द्वितीय श्रेणी,  
तहसील बालीचौकी, जिला मण्डी (हि0 प्र0)।